

**IN THE SPECIFICATION:**

After the Title of the Invention on page 1 and before line 1, insert the following new heading and paragraph:

Cross Reference to Related Applications

This application is a U.S. national stage application of copending International Application No. PCT/JP03/08691, filed July 9, 2003, claiming a priority date of July 12, 2002, and published in a non-English language.

Paragraph beginning at line 13 of page 9 has been as follows:

Fig. ~~8(a)~~ 8 is a schematic diagram illustrating a sample in which a cross section is formed by a focused ion beam while the sample is tilted in directions  $b_1$   $b_2$ ;

Paragraph beginning at line 2 of page 10 has been amended as follows:

Fig. 12(a) is a schematic diagram illustrating a sample in which a cross section is formed by a focused ion beam in a conventional method, and Fig. 12(b) is a schematic diagram illustrating the sample in which streaks are formed on the cross section by the focused ion beam in the conventional method. ~~12 is cross sections schematically illustrating states~~

~~that an inert ion beam is irradiated onto the cross section of  
the sample in the traditional ion beam in the conventional  
method.~~